

SURPLUS LINES TAX FAQ's AND ANSWERS

Q. Who must file a surplus line Appendix 1 form?

A. The Resident and Non Resident Surplus Lines Producer is responsible to file the Appendix 1 required by Section 384.031.

Q. When is an Appendix 1 due?

A. All Appendix 1's are due 30 days of the effective date of coverage.

Q. What should be submitted with an Appendix 1 form with multi locations?

A. A Schedule of Locations and Allocation Form.

Q. Is electronic filing available for Appendix 1 filings?

A. Yes, instructions can be found by going to our website at www.insurance.mo.gov

Q. What effective date do I use for an Amended Appendix 1 form?

A. The invoice date of the endorsement or audit.

Q. Are Eligible Surplus Lines Companies required to file rate or form?

A. No, these companies are not subject to rate or form and do not participate in the Guaranty Fund.

Q. Are Eligible Surplus Lines Companies licensed?

A. No, Eligible Surplus lines companies that meet financial qualifications are approved and put on the White List.

Q. What is the White List?

A. The White List is the listing of the Eligible Surplus Lines Companies.

Q. Where is the White List located?

A. The White List is located on our web site at www.insurance.mo.gov/industry/EligibleSL.htm.

Q. How often is the White List updated?

A. The White List is updated nightly, NAIC updates are received quarterly.

Q. Who must file a Surplus Lines Licensee's Tax Report - Appendix 3?

A. Any resident or non resident surplus lines producer holding an active surplus lines license.

Q. What is the Missouri Surplus Lines Tax rate?

A. 5% of Missouri net premium plus any applicable fees.

Q. Where can I find the Surplus Lines Licensee's Tax Report - Appendix 3 on your web site?

A. Insurance.mo.gov/Industry/Forms: scroll down to producer forms, Appendix 3.

Q. When is my Surplus Lines Licensee's Tax Report - Appendix 3 due?

A. Before March 2nd.

Q. Where do I mail my Surplus Lines Licensee's Tax Report - Appendix 3?

A. The Original Surplus Lines Licensee's Tax Report - Appendix 3 form should be mailed to
Missouri Department of Insurance, Financial Institutions and Professional Registration
P. O. Box 690
301 West High Street, Room 530
Jefferson City, MO. 65102-0690

Q. When is the Surplus Lines Tax Payment due?

A. Before April 16th.

Q. Where do I mail my Tax payments?

A. A copy of the Surplus Lines Licensee's Tax Report - Appendix 3 form and check should be mailed to
Missouri Department of Revenue
P. O. Box 898
301 West High Street, Room 330
Jefferson City, MO 65105-0898

Q. Is e-filing available for Missouri Surplus Lines Appendix 1 and Appendix 3?

A. Yes, instructions are on our web site at [Insurance.mo.gov/agent/producer/surplus lines](http://Insurance.mo.gov/agent/producer/surplus%20lines)

Q. Does the Missouri Department of Revenue accept electronic fund transfers?

A. No, not at the present time.

Q. Is Post Mark date acceptable?

A. No, the post mark date is not acceptable, received date only.

Q. How many years back can I request a refund for overpayment?

A. No refund shall be made by the Director of Revenue unless a claim for refund has been filed with him within two years from the date of last payment per section 136.035 RSMo.

Q. How do I file a claim form?

A. Send a letter to the Director of the Missouri Department of Revenue at P.O. Box 898, 301 West High St., Room 330, Jefferson City, MO 65105-0898 requesting a refund that contains the tax year, tax type and refund amount.